

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Kevin Hansan (LG550368700000B), hereby certify that I am the Chief Financial Officer of the Town of Pound Ridge, and that the information provided in the Annual Financial Report of the Town of Pound Ridge for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- H - Capital Projects
- ST - Special District(s) Public Parking
- TC - Custodial
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$718,331.00	\$777,896.00	-
Total for Cash and Cash Equivalents	\$718,331.00	\$777,896.00	\$0.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$5,832,079.00	\$5,253,496.00	\$4,245,936.00
Total for Restricted Cash and Cash Equivalents	\$5,832,079.00	\$5,253,496.00	\$4,245,936.00
Net Taxes Receivable			
250 - Taxes Receivable Current	\$71,548.00	\$93,632.00	\$116,035.00
260 - Taxes Receivable Overdue	\$503,278.00	\$504,636.00	\$483,884.00
342 - Allowance For Uncollectible Taxes	(\$244,672.00)	(\$187,754.00)	(\$240,923.00)
Total for Net Taxes Receivable	\$330,154.00	\$410,514.00	\$358,996.00
Net Other Receivables			
380 - Accounts Receivable	\$45,591.00	\$46,726.00	-
Total for Net Other Receivables	\$45,591.00	\$46,726.00	\$0.00
Due From			
391 - Due From Other Funds	\$1,319,876.00	\$1,471,292.00	\$2,141,779.00
410 - Due from State and Federal Government	\$156,972.00	-	-

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**A - General
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
440 - Due from Other Governments <i>County and Other District</i>	\$417,504.00	\$487,432.00	\$465,401.00
Total for Due From	\$1,894,352.00	\$1,958,724.00	\$2,607,180.00
Other Assets			
480 - Prepaid Expenses	\$522,796.00	\$448,666.00	\$374,697.00
Total for Other Assets	\$522,796.00	\$448,666.00	\$374,697.00
Total for Assets	\$9,343,303.00	\$8,896,022.00	\$7,586,809.00
Total for Assets and Deferred Outflows	\$9,343,303.00	\$8,896,022.00	\$7,586,809.00

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$177,050.00	\$492,672.00	\$97,431.00
730 - Guaranty & Bid Deposits	\$723,774.00	\$586,463.00	\$537,050.00
Total for Payables	\$900,824.00	\$1,079,135.00	\$634,481.00
Payroll Liabilities			
726 - Social Security Tax	\$840.00	\$37,838.00	\$18,196.00
Total for Payroll Liabilities	\$840.00	\$37,838.00	\$18,196.00
Other Liabilities			
688 - Other Liabilities	-	\$124,582.00	\$165,158.00
690 - Overpayments and Clearing Account	\$22,152.00	\$21,487.00	\$2,208.00
Total for Other Liabilities	\$22,152.00	\$146,069.00	\$167,366.00
Total for Liabilities	\$923,816.00	\$1,263,042.00	\$820,043.00
Deferred Inflows			
Deferred Inflows of Resources			
694 - Deferred Taxes LIENS	\$307,222.00	\$368,319.00	\$351,058.00
Total for Deferred Inflows of Resources	\$307,222.00	\$368,319.00	\$351,058.00

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Deferred Inflows	\$307,222.00	\$368,319.00	\$351,058.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$522,796.00	\$448,666.00	\$374,697.00
Total for Nonspendable Fund Balance	\$522,796.00	\$448,666.00	\$374,697.00
Restricted Fund Balance			
878 - Capital Reserve	\$5,832,079.00	\$5,253,496.00	\$4,705,812.00
Total for Restricted Fund Balance	\$5,832,079.00	\$5,253,496.00	\$4,705,812.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$228,000.00	\$275,000.00	\$550,000.00
915 - Assigned Unappropriated Fund Balance	-	\$234,012.00	-
Total for Assigned Fund Balance	\$228,000.00	\$509,012.00	\$550,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,529,390.00	\$1,053,487.00	\$785,199.00
Total for Unassigned Fund Balance	\$1,529,390.00	\$1,053,487.00	\$785,199.00
Total for Fund Balance	\$8,112,265.00	\$7,264,661.00	\$6,415,708.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$9,343,303.00	\$8,896,022.00	\$7,586,809.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$4,404,923.00	\$4,408,118.00	\$4,152,950.00
Total for Property Taxes	\$4,404,923.00	\$4,408,118.00	\$4,152,950.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	-	\$5,000.00	\$5,000.00
1090 - Interest and Penalties on Real Prop Taxes	\$216,189.00	\$262,242.00	\$281,768.00
Total for Property Tax Items	\$216,189.00	\$267,242.00	\$286,768.00
Non-Property Tax Items			
1116 - Tax on Adult-Use Cannabis	\$203,606.00	\$93,999.00	-
1120 - Non Property Tax Distribution by County	\$1,424,446.00	\$1,363,595.00	\$1,320,807.00
1170 - Franchise Tax	\$127,550.00	\$163,099.00	\$98,196.00
Total for Non-Property Tax Items	\$1,755,602.00	\$1,620,693.00	\$1,419,003.00
Departmental Income			
1255 - Clerk Fees	\$8,885.00	\$9,283.00	\$10,304.00
1560 - Safety Inspection Fees	\$17,842.00	\$27,192.00	\$10,458.00
2001 - Park and Recreational Charges	\$553,556.00	\$477,314.00	\$390,939.00
2012 - Recreational Concessions	\$3,000.00	-	-
2025 - Special Recreational Facility Charges	\$221,955.00	\$233,205.00	\$175,875.00
2110 - Zoning Fees	\$1,800.00	\$1,680.00	\$2,160.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2115 - Planning Board Fees	\$8,430.00	\$4,060.00	\$6,250.00
2130 - Refuse and Garbage Charges	\$8,237.00	\$7,315.00	\$6,356.00
2190 - Sale of Cemetery Lots	\$61,925.00	\$30,120.00	\$19,705.00
Total for Departmental Income	\$885,630.00	\$790,169.00	\$622,047.00
Intergovernmental Charges			
2210 - General Services Other Government <i>Elections, landscaping</i>	\$36,740.00	\$38,518.00	\$18,295.00
2215 - Election Service Charges	\$10,150.00	-	-
Total for Intergovernmental Charges	\$46,890.00	\$38,518.00	\$18,295.00
Use of Money and Property			
2401 - Interest and Earnings	\$433,113.00	\$483,253.00	\$207,354.00
2410 - Rental of Real Property	\$49,600.00	\$57,700.00	\$40,800.00
Total for Use of Money and Property	\$482,713.00	\$540,953.00	\$248,154.00
Licenses and Permits			
2501 - Business and Occupational License	\$7,000.00	\$6,000.00	\$7,400.00
2544 - Dog Licenses	\$5,120.00	\$4,830.00	\$5,390.00
2590 - Permits Other	\$276,053.00	\$353,251.00	\$287,996.00
Total for Licenses and Permits	\$288,173.00	\$364,081.00	\$300,786.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$90,992.00	\$77,979.00	\$69,811.00
Total for Fines and Forfeitures	\$90,992.00	\$77,979.00	\$69,811.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	\$8,455.00
2680 - Insurance Recoveries	\$665.00	\$22,351.00	\$12,819.00
Total for Sales of Property and Compensation for Loss	\$665.00	\$22,351.00	\$21,274.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$16,458.00	\$36,826.00	\$46,933.00
2705 - Gifts and Donations	\$6,881.00	\$33,586.00	\$27,323.00
Total for Other Revenues	\$23,339.00	\$70,412.00	\$74,256.00
State Aid			
3001 - State Aid Revenue Sharing	\$19,252.00	\$19,252.00	\$19,252.00
3005 - State Aid Mortgage Tax	\$449,554.00	\$275,798.00	\$372,431.00
3089 - State Aid Other <i>GRANT FOR SHELTER AND COURT</i>	\$136,000.00	-	\$5,000.00
3389 - State Aid Other Public Safety	-	\$6,747.00	\$65,500.00
Total for State Aid	\$604,806.00	\$301,797.00	\$462,183.00
Federal Aid			
4089 - Federal Aid Other	\$124,582.00	\$40,576.00	\$203,025.00
4389 - Federal Aid Other Public Safety	-	-	\$30,716.00
4960 - Federal Aid Emergency Disaster Assistance	\$1,750.00	-	\$34,993.00
Total for Federal Aid	\$126,332.00	\$40,576.00	\$268,734.00
Total for Revenues	\$8,926,254.00	\$8,542,889.00	\$7,944,261.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources	\$8,926,254.00	\$8,542,889.00	\$7,944,261.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$44,992.00	\$43,264.00	\$42,208.00
10104 - Legislative Board - Contractual	\$123,424.00	\$93,252.00	\$20,702.00
Total for Legislative Board	\$168,416.00	\$136,516.00	\$62,910.00
Judicial			
11101 - Municipal Court - Personal Services	\$179,434.00	\$176,194.00	\$163,508.00
11104 - Municipal Court - Contractual	\$21,476.00	\$16,499.00	\$18,354.00
Total for Judicial	\$200,910.00	\$192,693.00	\$181,862.00
Executive			
12201 - Supervisor - Personal Services	\$139,399.00	\$134,076.00	\$140,382.00
12204 - Supervisor - Contractual	\$4,327.00	\$2,413.00	\$3,361.00
12301 - Municipal Executive - Personal Services	\$20,900.00	\$20,000.00	-
Total for Executive	\$164,626.00	\$156,489.00	\$143,743.00
Finance			
13101 - Director of Finance - Personal Services	\$154,728.00	\$183,739.00	\$180,388.00
13104 - Director of Finance - Contractual	\$27,829.00	\$32,873.00	\$25,096.00
13204 - Auditor - Contractual	\$125,000.00	\$69,600.00	\$43,900.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13301 - Tax Collection - Personal Services	\$118,017.00	\$113,461.00	\$107,326.00
13304 - Tax Collection - Contractual	\$22,364.00	\$44,953.00	\$15,094.00
13551 - Assessment - Personal Services	\$103,537.00	\$110,548.00	\$105,438.00
13554 - Assessment - Contractual	\$16,031.00	\$17,353.00	\$18,910.00
Total for Finance	\$567,506.00	\$572,527.00	\$496,152.00
Municipal Staff			
14101 - Clerk - Personal Services	\$135,795.00	\$167,268.00	\$173,056.00
14104 - Clerk - Contractual	\$15,769.00	\$22,633.00	\$23,668.00
14201 - Law - Personal Services	\$82,080.00	\$78,923.00	\$76,998.00
14204 - Law - Contractual	\$126,681.00	\$142,106.00	\$64,942.00
14404 - Engineer - Contractual	\$16,853.00	\$13,409.00	\$3,568.00
14501 - Elections - Personal Services	\$5,000.00	\$8,870.00	\$2,000.00
14504 - Elections - Contractual	\$6,610.00	\$7,214.00	\$6,086.00
Total for Municipal Staff	\$388,788.00	\$440,423.00	\$350,318.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$350,041.00	\$330,041.00	\$313,251.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$22,817.00	\$939.00	\$75,096.00
16204 - Operation of Plant - Contractual	\$237,206.00	\$230,794.00	\$209,050.00
16704 - Central Printing and Mailing - Contractual	\$26,835.00	\$17,921.00	\$17,375.00
16801 - Central Data Processing - Personal Services	\$89,870.00	\$87,637.00	\$67,423.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$20,555.00	\$28,794.00	\$45,417.00
16804 - Central Data Processing - Contractual	\$96,129.00	\$94,264.00	\$80,562.00
Total for Shared Services	\$843,453.00	\$790,390.00	\$808,174.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Special Items			
19104 - Unallocated Insurance - Contractual	\$141,849.00	\$137,070.00	\$122,393.00
19204 - Municipal Association Dues - Contractual	\$1,975.00	\$2,100.00	\$2,700.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$9,874.00	\$3,569.00	\$35,571.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$8,891.00	\$13,422.00	\$14,415.00
Total for Special Items	\$162,589.00	\$156,161.00	\$175,079.00
Total for General Government Support	\$2,496,288.00	\$2,445,199.00	\$2,218,238.00
Public Safety			
Administration			
30102 - Public Safety Administration - Equipment and Capital Outlay	\$9,014.00	\$6,593.00	\$4,560.00
30104 - Public Safety Administration - Contractual	\$5,771.00	\$5,149.00	\$5,814.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$8,488.00	\$13,495.00	\$66,643.00
30204 - Public Safety Communication Systems - Contractual	\$70,149.00	\$67,577.00	\$61,031.00
Total for Administration	\$93,422.00	\$92,814.00	\$138,048.00
Law Enforcement			
31201 - Police - Personal Services	\$1,081,183.00	\$1,060,838.00	\$1,129,365.00
31202 - Police - Equipment and Capital Outlay	\$5,491.00	\$20,809.00	\$94,054.00
31204 - Police - Contractual	\$101,560.00	\$108,064.00	\$78,266.00
Total for Law Enforcement	\$1,188,234.00	\$1,189,711.00	\$1,301,685.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Traffic Control			
33104 - Traffic Control - Contractual	\$3,456.00	\$2,026.00	\$2,808.00
Total for Traffic Control	\$3,456.00	\$2,026.00	\$2,808.00
Animal Control			
35101 - Dog Control - Personal Services	\$5,108.00	\$5,557.00	\$1,176.00
35104 - Dog Control - Contractual	\$345.00	\$155.00	\$1,672.00
Total for Animal Control	\$5,453.00	\$5,712.00	\$2,848.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$286,330.00	\$264,447.00	\$251,963.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	-	\$57,413.00
36204 - Safety Inspection - Contractual	\$5,889.00	\$10,704.00	\$11,180.00
Total for Other Public Safety	\$292,219.00	\$275,151.00	\$320,556.00
Total for Public Safety	\$1,582,784.00	\$1,565,414.00	\$1,765,945.00
Health			
Addiction Control			
42104 - Narcotics Guidance Council - Contractual	-	\$13,000.00	\$13,000.00
Total for Addiction Control	\$0.00	\$13,000.00	\$13,000.00
Mental Health			
43204 - Mental Health Programs - Contractual	\$10,000.00	\$4,000.00	\$4,000.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Mental Health	\$10,000.00	\$4,000.00	\$4,000.00
Other Health			
45404 - Ambulance - Contractual	\$203,762.00	\$181,588.00	\$149,488.00
Total for Other Health	\$203,762.00	\$181,588.00	\$149,488.00
Total for Health	\$213,762.00	\$198,588.00	\$166,488.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$123,314.00	\$118,571.00	\$115,679.00
50104 - Highway and Street Administration - Contractual	\$7,255.00	\$3,643.00	\$2,690.00
51324 - Garage - Contractual	\$41,997.00	\$48,106.00	\$27,116.00
51824 - Street Lighting - Contractual	\$2,426.00	\$2,912.00	\$2,259.00
Total for Highway	\$174,992.00	\$173,232.00	\$147,744.00
Total for Transportation	\$174,992.00	\$173,232.00	\$147,744.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67724 - Programs for the Aging - Contractual	\$6,159.00	\$5,900.00	\$5,726.00
Total for Economic Opportunity and Development	\$6,159.00	\$5,900.00	\$5,726.00
Total for Economic Assistance and Opportunity	\$6,159.00	\$5,900.00	\$5,726.00
Culture and Recreation			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	\$161,744.00	\$162,442.00	\$163,908.00
70204 - Parks and Recreation Administration - Contractual	\$12,861.00	\$6,202.00	\$35,509.00
Total for C&R - Administration	\$174,605.00	\$168,644.00	\$199,417.00
Recreation			
71101 - Parks - Personal Services	\$93,531.00	\$101,657.00	\$98,500.00
71104 - Parks - Contractual	\$57,974.00	\$28,006.00	\$46,221.00
71401 - Playground and Recreation Centers - Personal Services	\$383,594.00	\$281,940.00	\$225,873.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$206,316.00	\$8,590.00	\$26,975.00
71404 - Playground and Recreation Centers - Contractual	\$146,627.00	\$171,129.00	\$91,555.00
71801 - Special Recreation Facilities - Personal Services	\$185,174.00	\$177,348.00	\$188,566.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$500.00	-	\$21,797.00
71804 - Special Recreation Facilities - Contractual	\$72,650.00	\$100,230.00	\$88,714.00
72704 - Band Concerts - Contractual	\$4,757.00	\$2,398.00	\$5,729.00
Total for Recreation	\$1,151,123.00	\$871,298.00	\$793,930.00
Culture			
74504 - Museum/Art Gallery - Contractual	\$2,703.00	\$7,142.00	\$2,096.00
75101 - Historian - Personal Services	\$1,500.00	\$6,338.00	\$1,500.00
75201 - Historical Property - Personal Services	\$5,775.00	-	\$5,567.00
75204 - Historical Property - Contractual	\$752.00	\$3,512.00	\$212.00
75504 - Celebrations - Contractual	\$34,922.00	\$26,585.00	\$32,684.00
76201 - Adult Recreation - Personal Services	\$35,230.00	\$24,659.00	\$30,990.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
76204 - Adult Recreation - Contractual	\$14,785.00	\$18,065.00	\$20,063.00
Total for Culture	\$95,667.00	\$86,301.00	\$93,112.00
Total for Culture and Recreation	\$1,421,395.00	\$1,126,243.00	\$1,086,459.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$7,936.00	\$8,004.00	\$7,900.00
80104 - Zoning - Contractual	\$1,548.00	\$335.00	\$1,500.00
80201 - Planning and Surveys - Personal Services	\$45,500.00	\$43,692.00	\$59,037.00
80204 - Planning and Surveys - Contractual	\$14,064.00	\$19,790.00	\$2,870.00
80304 - Research - Contractual	\$23,577.00	\$22,359.00	\$6,472.00
80901 - Environmental Control - Personal Services	\$7,104.00	\$5,565.00	\$5,706.00
80904 - Environmental Control - Contractual	\$633.00	\$8,725.00	\$9,644.00
Total for General Environment	\$100,362.00	\$108,470.00	\$93,129.00
Community Environment			
85401 - Drainage - Personal Services	\$23,700.00	\$23,115.00	\$24,322.00
85404 - Drainage - Contractual	\$267.00	\$213.00	-
85604 - Shade Trees - Contractual	-	\$3,280.00	\$5,840.00
Total for Community Environment	\$23,967.00	\$26,608.00	\$30,162.00
Natural Resources			
87104 - Conservation - Contractual	\$18,652.00	\$31,150.00	\$28,766.00
Total for Natural Resources	\$18,652.00	\$31,150.00	\$28,766.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Special Services			
88101 - Cemetery - Personal Services	\$3,000.00	\$3,000.00	\$3,000.00
88104 - Cemetery - Contractual	-	-	\$2,421.00
89894 - Home and Community Services, Other - Contractual <i>Human Rights Committee</i>	\$525.00	\$2,542.00	-
Total for Special Services	\$3,525.00	\$5,542.00	\$5,421.00
Total for Home and Community Services	\$146,506.00	\$171,770.00	\$157,478.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$302,379.00	\$257,266.00	\$259,023.00
90158 - Police Retirement - Employee Benefits	\$121,998.00	\$101,459.00	\$103,575.00
90308 - Social Security - Employee Benefits	\$280,308.00	\$274,276.00	\$268,328.00
90408 - Workers' Compensation - Employee Benefits	\$69,130.00	\$60,122.00	\$66,507.00
90558 - Disability Insurance - Employee Benefits	\$3,685.00	\$9,029.00	\$15,670.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$1,059,580.00	\$1,042,506.00	\$1,076,795.00
Total for Employee Benefits	\$1,837,080.00	\$1,744,658.00	\$1,789,898.00
Total for Employee Benefits	\$1,837,080.00	\$1,744,658.00	\$1,789,898.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	-	\$32,000.00
97107 - Serial Bonds - Debt Interest	-	-	\$1,072.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
97307 - Bond Anticipation Notes - Debt Interest	\$69,684.00	\$96,782.00	\$35,450.00
Total for Debt Service	\$69,684.00	\$96,782.00	\$68,522.00
Total for Debt Service	\$69,684.00	\$96,782.00	\$68,522.00
Total for Expenditures	\$7,948,650.00	\$7,527,786.00	\$7,406,498.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$16,150.00	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$130,000.00	\$150,000.00	\$319,126.00
Total for Interfund Transfers	\$130,000.00	\$166,150.00	\$319,126.00
Total for Interfund Transfers	\$130,000.00	\$166,150.00	\$319,126.00
Total for Other Uses	\$130,000.00	\$166,150.00	\$319,126.00
Total for Expenditures and Other Uses	\$8,078,650.00	\$7,693,936.00	\$7,725,624.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

A - General
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$7,264,661.00	\$6,415,708.00	\$6,197,071.00
8022 - Restated Fund Balance - Beginning of Year	\$7,264,661.00	\$6,415,708.00	\$6,197,071.00
Add Revenues and Other Sources	\$8,926,254.00	\$8,542,889.00	\$7,944,261.00
Deduct Expenditures and Other Uses	\$8,078,650.00	\$7,693,936.00	\$7,725,624.00
8029 - Fund Balance - End of Year	\$8,112,265.00	\$7,264,661.00	\$6,415,708.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$4,565,383.00	\$4,395,443.00	\$4,365,244.00
1099 - Est Rev - Property Tax Items	\$235,000.00	\$235,000.00	\$235,000.00
1199 - Est Rev - Non-Property Tax Items	\$1,705,000.00	\$1,625,000.00	\$1,435,000.00
2199 - Est Rev - Departmental Income	\$771,000.00	\$705,000.00	\$668,200.00
2399 - Est Rev - Intergovernmental Charges	\$45,000.00	\$39,000.00	\$35,000.00
2499 - Est Rev - Use of Money and Property	\$174,000.00	\$189,000.00	\$239,000.00
2599 - Est Rev - Licenses and Permits	\$277,000.00	\$261,000.00	\$252,000.00
2649 - Est Rev - Fines and Forfeitures	\$65,000.00	\$40,000.00	\$40,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$30,000.00	\$10,000.00	\$20,800.00
2799 - Est Rev - Other Revenues	\$40,000.00	\$40,000.00	\$40,000.00
3099 - Est Rev - State Aid	\$384,252.00	\$344,252.00	\$409,252.00
4099 - Est Rev - Federal Aid	-	\$100,000.00	\$121,000.00
Total for Estimated Revenue	\$8,291,635.00	\$7,983,695.00	\$7,860,496.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$228,000.00	\$275,000.00	\$550,000.00
Total for Estimated Other Sources	\$228,000.00	\$275,000.00	\$550,000.00
Total for Estimated Revenues and Other Sources	\$8,519,635.00	\$8,258,695.00	\$8,410,496.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$2,440,144.00	\$2,323,399.00	\$2,463,878.00
3999 - App - Public Safety	\$1,721,658.00	\$1,749,855.00	\$1,785,419.00
4999 - App - Health	\$236,747.00	\$226,762.00	\$208,000.00
5999 - App - Transportation	\$186,264.00	\$184,564.00	\$181,821.00
6999 - App - Economic Assistance and Opportunity	\$6,100.00	\$6,100.00	\$6,100.00
7999 - App - Culture and Recreation	\$1,213,804.00	\$1,179,100.00	\$1,152,715.00
8999 - App - Home and Community Services	\$180,372.00	\$186,500.00	\$282,100.00
9199 - App - Employee Benefits	\$1,852,000.00	\$1,862,300.00	\$1,751,300.00
9899 - App - Debt Service	\$297,980.00	\$158,000.00	\$200,000.00
Total for Estimated Appropriations	\$8,135,069.00	\$7,876,580.00	\$8,031,333.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$384,566.00	\$382,115.00	\$379,163.00
Total for Estimated Other Uses	\$384,566.00	\$382,115.00	\$379,163.00
Total for Estimated Appropriations and Other Uses	\$8,519,635.00	\$8,258,695.00	\$8,410,496.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$26,454.00	\$29,583.00	-
201 - Cash In Time Deposits	\$200,000.00	\$200,000.00	-
Total for Cash and Cash Equivalents	\$226,454.00	\$229,583.00	
Total for Assets	\$226,454.00	\$229,583.00	
Total for Assets and Deferred Outflows	\$226,454.00	\$229,583.00	

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>Slade Preserve</i>	\$226,454.00	\$229,583.00	-
Total for Restricted Fund Balance	\$226,454.00	\$229,583.00	
Total for Fund Balance	\$226,454.00	\$229,583.00	
Total for Liabilities, Deferred Inflows and Fund Balances	\$226,454.00	\$229,583.00	

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$7,121.00	\$11,498.00	-
Total for Use of Money and Property	\$7,121.00	\$11,498.00	
Total for Revenues	\$7,121.00	\$11,498.00	
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$16,150.00	-
Total for Operating Transfers	\$0.00	\$16,150.00	
Total for Other Sources	\$0.00	\$16,150.00	
Total for Revenues and Other Sources	\$7,121.00	\$27,648.00	

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19891 - General Government Support, Other - Personal Services <i>SLADE PRESERVE MAINTENANCE</i>	\$10,250.00	\$9,350.00	-
Total for Special Items	\$10,250.00	\$9,350.00	
Total for General Government Support	\$10,250.00	\$9,350.00	
Total for Expenditures	\$10,250.00	\$9,350.00	
Total for Expenditures and Other Uses	\$10,250.00	\$9,350.00	

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**CM - Miscellaneous Special Revenue
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$229,583.00	\$0.00	-
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$211,285.00	-
8022 - Restated Fund Balance - Beginning of Year	\$229,583.00	\$211,285.00	-
Add Revenues and Other Sources	\$7,121.00	\$27,648.00	-
Deduct Expenditures and Other Uses	\$10,250.00	\$9,350.00	-
8029 - Fund Balance - End of Year	\$226,454.00	\$229,583.00	-

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$115,993.00	-	\$165,517.00
Total for Cash and Cash Equivalents	\$115,993.00	\$0.00	\$165,517.00
Due From			
410 - Due from State and Federal Government	\$475,804.00	\$447,774.00	\$342,333.00
Total for Due From	\$475,804.00	\$447,774.00	\$342,333.00
Other Assets			
480 - Prepaid Expenses	\$163,944.00	\$134,759.00	\$118,087.00
Total for Other Assets	\$163,944.00	\$134,759.00	\$118,087.00
Total for Assets	\$755,741.00	\$582,533.00	\$625,937.00
Total for Assets and Deferred Outflows	\$755,741.00	\$582,533.00	\$625,937.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$50,682.00	\$340,731.00	\$89,315.00
Total for Payables	\$50,682.00	\$340,731.00	\$89,315.00
Due to			
630 - Due To Other Funds	\$735,490.00	\$187,587.00	\$560,232.00
Total for Due to	\$735,490.00	\$187,587.00	\$560,232.00
Total for Liabilities	\$786,172.00	\$528,318.00	\$649,547.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$163,944.00	\$134,759.00	\$118,087.00
Total for Nonspendable Fund Balance	\$163,944.00	\$134,759.00	\$118,087.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$194,375.00)	(\$80,544.00)	(\$141,697.00)
Total for Unassigned Fund Balance	(\$194,375.00)	(\$80,544.00)	(\$141,697.00)
Total for Fund Balance	(\$30,431.00)	\$54,215.00	(\$23,610.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$755,741.00	\$582,533.00	\$625,937.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$2,416,983.00	\$2,259,278.00	\$2,276,554.00
Total for Property Taxes	\$2,416,983.00	\$2,259,278.00	\$2,276,554.00
Departmental Income			
1789 - Other Transportation Departmental Income	\$960.00	\$810.00	\$1,380.00
Total for Departmental Income	\$960.00	\$810.00	\$1,380.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Westchester Snow</i>	\$11,145.00	\$10,927.00	\$10,713.00
Total for Intergovernmental Charges	\$11,145.00	\$10,927.00	\$10,713.00
Use of Money and Property			
2401 - Interest and Earnings	\$976.00	\$1,656.00	\$1,538.00
Total for Use of Money and Property	\$976.00	\$1,656.00	\$1,538.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	\$16,416.00
2680 - Insurance Recoveries	\$19,327.00	\$12,080.00	-
Total for Sales of Property and Compensation for Loss	\$19,327.00	\$12,080.00	\$16,416.00
Other Revenues			

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2701 - Refunds of Prior Year Expenditures	\$2,872.00	\$13,951.00	-
Total for Other Revenues	\$2,872.00	\$13,951.00	\$0.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$475,804.00	\$447,773.82	\$408,665.00
3960 - State Aid Emergency Disaster Assistance	-	-	\$12,267.00
Total for State Aid	\$475,804.00	\$447,773.82	\$420,932.00
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	-	-	\$110,399.00
Total for Federal Aid	\$0.00	\$0.00	\$110,399.00
Total for Revenues	\$2,928,067.00	\$2,746,475.82	\$2,837,932.00
Total for Revenues and Other Sources	\$2,928,067.00	\$2,746,475.82	\$2,837,932.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19804 - Payment Of MTA Payroll Tax - Contractual	\$2,162.00	\$3,323.00	\$3,309.00
Total for Special Items	\$2,162.00	\$3,323.00	\$3,309.00
Total for General Government Support	\$2,162.00	\$3,323.00	\$3,309.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$174,386.00	\$150,850.00	\$155,527.00
51104 - Maintenance of Roads - Contractual	\$145,927.00	\$165,779.18	\$207,353.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$475,804.00	\$447,773.82	\$408,665.00
51301 - Machinery - Personal Services	\$116,626.00	\$104,300.00	\$102,409.00
51302 - Machinery - Equipment and Capital Outlay	\$103,707.00	\$9,317.00	\$16,305.00
51304 - Machinery - Contractual	\$144,932.00	\$146,627.00	\$138,231.00
51401 - Brush And Weeds - Personal Services	\$500,701.00	\$437,900.00	\$423,871.00
51404 - Brush And Weeds - Contractual	\$11,368.00	\$9,393.00	\$11,908.00
51421 - Snow Removal - Personal Services	\$234,713.00	\$196,595.00	\$164,452.00
51424 - Snow Removal - Contractual	\$175,422.00	\$110,716.00	\$106,725.00
Total for Highway	\$2,083,586.00	\$1,779,251.00	\$1,735,446.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Transportation	\$2,083,586.00	\$1,779,251.00	\$1,735,446.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$147,686.00	\$130,241.00	\$119,089.00
90308 - Social Security - Employee Benefits	\$76,060.00	\$66,913.00	\$60,865.00
90408 - Workers' Compensation - Employee Benefits	\$34,049.00	\$40,000.00	\$44,338.00
90558 - Disability Insurance - Employee Benefits	-	-	\$2,747.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$364,644.00	\$319,881.00	\$345,279.00
Total for Employee Benefits	\$622,439.00	\$557,035.00	\$572,318.00
Total for Employee Benefits	\$622,439.00	\$557,035.00	\$572,318.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	-	\$96,000.00
97107 - Serial Bonds - Debt Interest	-	-	\$3,216.00
97307 - Bond Anticipation Notes - Debt Interest	\$104,526.00	\$129,042.00	\$71,589.00
Total for Debt Service	\$104,526.00	\$129,042.00	\$170,805.00
Total for Debt Service	\$104,526.00	\$129,042.00	\$170,805.00
Total for Expenditures	\$2,812,713.00	\$2,468,651.00	\$2,481,878.00
Other Uses			

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$200,000.00	\$200,000.00	\$225,000.00
Total for Interfund Transfers	\$200,000.00	\$200,000.00	\$225,000.00
Total for Interfund Transfers	\$200,000.00	\$200,000.00	\$225,000.00
Total for Other Uses	\$200,000.00	\$200,000.00	\$225,000.00
Total for Expenditures and Other Uses	\$3,012,713.00	\$2,668,651.00	\$2,706,878.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$54,214.82	(\$23,610.00)	(\$154,664.00)
8022 - Restated Fund Balance - Beginning of Year	\$54,214.82	(\$23,610.00)	(\$154,664.00)
Add Revenues and Other Sources	\$2,928,067.00	\$2,746,475.82	\$2,837,932.00
Deduct Expenditures and Other Uses	\$3,012,713.00	\$2,668,651.00	\$2,706,878.00
8029 - Fund Balance - End of Year	(\$30,431.18)	\$54,214.82	(\$23,610.00)

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$2,422,214.00	\$2,419,479.00	\$2,259,278.00
2199 - Est Rev - Departmental Income	\$1,000.00	\$1,000.00	\$1,000.00
2399 - Est Rev - Intergovernmental Charges	\$12,000.00	\$12,000.00	\$12,000.00
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$500.00	\$500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$35,000.00	\$35,000.00	\$35,000.00
3099 - Est Rev - State Aid	\$200,000.00	\$300,000.00	\$180,000.00
4099 - Est Rev - Federal Aid	-	-	\$60,000.00
Total for Estimated Revenue	\$2,671,214.00	\$2,767,979.00	\$2,547,778.00
Total for Estimated Revenues and Other Sources	\$2,671,214.00	\$2,767,979.00	\$2,547,778.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,751,872.00	\$1,897,179.00	\$1,673,978.00
9199 - App - Employee Benefits	\$587,800.00	\$585,800.00	\$548,800.00
9899 - App - Debt Service	\$331,542.00	\$285,000.00	\$325,000.00
Total for Estimated Appropriations	\$2,671,214.00	\$2,767,979.00	\$2,547,778.00
Total for Estimated Appropriations and Other Uses	\$2,671,214.00	\$2,767,979.00	\$2,547,778.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$56,191.00	\$55,713.00	\$21,406.00
Total for Cash and Cash Equivalents	\$56,191.00	\$55,713.00	\$21,406.00
Net Other Receivables			
380 - Accounts Receivable	\$68,281.00	-	-
Total for Net Other Receivables	\$68,281.00	\$0.00	\$0.00
Due From			
410 - Due from State and Federal Government	\$74,001.00	-	\$220,000.00
Total for Due From	\$74,001.00	\$0.00	\$220,000.00
Total for Assets	\$198,473.00	\$55,713.00	\$241,406.00
Total for Assets and Deferred Outflows	\$198,473.00	\$55,713.00	\$241,406.00

Town of Pound Ridge
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	\$32,960.00
Total for Payables	\$0.00	\$0.00	\$32,960.00
Due to			
630 - Due To Other Funds	\$710,983.00	\$1,375,009.00	\$1,632,584.00
Total for Due to	\$710,983.00	\$1,375,009.00	\$1,632,584.00
Notes Payable			
626 - Bond Anticipation Notes Payable	\$2,020,000.00	\$3,480,000.00	\$3,580,000.00
Total for Notes Payable	\$2,020,000.00	\$3,480,000.00	\$3,580,000.00
Total for Liabilities	\$2,730,983.00	\$4,855,009.00	\$5,245,544.00
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$2,532,510.00)	(\$4,799,296.00)	(\$5,004,138.00)
Total for Unassigned Fund Balance	(\$2,532,510.00)	(\$4,799,296.00)	(\$5,004,138.00)
Total for Fund Balance	(\$2,532,510.00)	(\$4,799,296.00)	(\$5,004,138.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$198,473.00	\$55,713.00	\$241,406.00

Town of Pound Ridge
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$477.00	\$449.00	\$642.00
Total for Use of Money and Property	\$477.00	\$449.00	\$642.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$68,281.00	-	-
Total for Other Revenues	\$68,281.00	\$0.00	\$0.00
State Aid			
3097 - State Aid Capital Projects	\$91,486.00	-	-
3589 - State Aid Other Transportation	\$74,001.00	-	-
Total for State Aid	\$165,487.00	\$0.00	\$0.00
Federal Aid			
4097 - Federal Aid Capital Projects	-	-	\$220,000.00
Total for Federal Aid	\$0.00	\$0.00	\$220,000.00
Total for Revenues	\$234,245.00	\$449.00	\$220,642.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$330,000.00	\$350,000.00	\$544,126.00

Town of Pound Ridge
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**H - Capital Projects
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Operating Transfers	\$330,000.00	\$350,000.00	\$544,126.00
Proceeds of Obligations			
5720 - Statutory Installment Bonds	\$1,880,000.00	-	-
Total for Proceeds of Obligations	\$1,880,000.00	\$0.00	\$0.00
Total for Other Sources	\$2,210,000.00	\$350,000.00	\$544,126.00
Total for Revenues and Other Sources	\$2,444,245.00	\$350,449.00	\$764,768.00

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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$145,607.00	\$416,312.00
Total for Shared Services	\$0.00	\$145,607.00	\$416,312.00
Total for General Government Support	\$0.00	\$145,607.00	\$416,312.00
Public Safety			
Law Enforcement			
31202 - Police - Equipment and Capital Outlay	\$79,344.00	-	-
Total for Law Enforcement	\$79,344.00	\$0.00	\$0.00
Total for Public Safety	\$79,344.00	\$0.00	\$0.00
Transportation			
Highway			
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$98,115.00	-	-
Total for Highway	\$98,115.00	\$0.00	\$0.00
Total for Transportation	\$98,115.00	\$0.00	\$0.00

Town of Pound Ridge
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	\$177,459.00	\$145,607.00	\$416,312.00
Total for Expenditures and Other Uses	\$177,459.00	\$145,607.00	\$416,312.00

Town of Pound Ridge
 Annual Financial Report
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**H - Capital Projects
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$4,799,296.00)	(\$5,004,138.00)	(\$5,352,594.00)
8022 - Restated Fund Balance - Beginning of Year	(\$4,799,296.00)	(\$5,004,138.00)	(\$5,352,594.00)
Add Revenues and Other Sources	\$2,444,245.00	\$350,449.00	\$764,768.00
Deduct Expenditures and Other Uses	\$177,459.00	\$145,607.00	\$416,312.00
8029 - Fund Balance - End of Year	(\$2,532,510.00)	(\$4,799,296.00)	(\$5,004,138.00)

Town of Pound Ridge
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**ST - Special District(s) Public Parking
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$48,340.00	\$101,789.00	\$149,757.00
Total for Cash and Cash Equivalents	\$48,340.00	\$101,789.00	\$149,757.00
Due From			
391 - Due From Other Funds	\$126,597.00	\$91,304.00	\$51,037.00
Total for Due From	\$126,597.00	\$91,304.00	\$51,037.00
Total for Assets	\$174,937.00	\$193,093.00	\$200,794.00
Total for Assets and Deferred Outflows	\$174,937.00	\$193,093.00	\$200,794.00

Town of Pound Ridge
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**ST - Special District(s) Public Parking
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$154,856.00	-	-
Total for Payables	\$154,856.00	\$0.00	\$0.00
Total for Liabilities	\$154,856.00	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$96,400.00	\$96,400.00
915 - Assigned Unappropriated Fund Balance	\$20,081.00	\$96,693.00	\$104,394.00
Total for Assigned Fund Balance	\$20,081.00	\$193,093.00	\$200,794.00
Total for Fund Balance	\$20,081.00	\$193,093.00	\$200,794.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$174,937.00	\$193,093.00	\$200,794.00

Town of Pound Ridge
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**ST - Special District(s) Public Parking
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$51,140.00	\$49,400.00	\$48,165.00
Total for Property Taxes	\$51,140.00	\$49,400.00	\$48,165.00
Use of Money and Property			
2401 - Interest and Earnings	\$740.00	\$1,708.00	\$590.00
Total for Use of Money and Property	\$740.00	\$1,708.00	\$590.00
Total for Revenues	\$51,880.00	\$51,108.00	\$48,755.00
Total for Revenues and Other Sources	\$51,880.00	\$51,108.00	\$48,755.00

Town of Pound Ridge
 Annual Financial Report
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**ST - Special District(s) Public Parking
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Other Transportation			
56504 - Off Street Parking - Contractual	\$224,892.00	\$58,809.00	\$46,204.00
Total for Other Transportation	\$224,892.00	\$58,809.00	\$46,204.00
Total for Transportation	\$224,892.00	\$58,809.00	\$46,204.00
Total for Expenditures	\$224,892.00	\$58,809.00	\$46,204.00
Total for Expenditures and Other Uses	\$224,892.00	\$58,809.00	\$46,204.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**ST - Special District(s) Public Parking
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$193,093.00	\$200,794.00	\$198,243.00
8022 - Restated Fund Balance - Beginning of Year	\$193,093.00	\$200,794.00	\$198,243.00
Add Revenues and Other Sources	\$51,880.00	\$51,108.00	\$48,755.00
Deduct Expenditures and Other Uses	\$224,892.00	\$58,809.00	\$46,204.00
8029 - Fund Balance - End of Year	\$20,081.00	\$193,093.00	\$200,794.00

Town of Pound Ridge
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**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$8,083,034.00	\$10,946,187.00	\$2,179,152.00
201 - Cash In Time Deposits	-	-	\$4,112,359.00
Total for Cash and Cash Equivalents	\$8,083,034.00	\$10,946,187.00	\$6,291,511.00
Net Other Receivables			
380 - Accounts Receivable	\$12,851,258.00	\$12,237,693.00	\$15,294,213.00
Total for Net Other Receivables	\$12,851,258.00	\$12,237,693.00	\$15,294,213.00
Total for Assets	\$20,934,292.00	\$23,183,880.00	\$21,585,724.00
Total for Assets and Deferred Outflows	\$20,934,292.00	\$23,183,880.00	\$21,585,724.00

Town of Pound Ridge
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**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Due to			
631 - Due To Other Governments	-	\$23,183,880.00	\$21,585,724.00
660 - Due To School Districts	\$20,934,292.00	-	-
Total for Due to	\$20,934,292.00	\$23,183,880.00	\$21,585,724.00
Total for Liabilities	\$20,934,292.00	\$23,183,880.00	\$21,585,724.00
Total for Liabilities, Deferred Inflows and Net Position	\$20,934,292.00	\$23,183,880.00	\$21,585,724.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified <i>Real property taxes collected for other governments</i>	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00
Total for Miscellaneous	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00
Total for Revenues	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00
Total for Revenues and Other Sources	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00

Town of Pound Ridge
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**TC - Custodial
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual <i>Payments of real property taxes to other governments</i>	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00
Total for Special Items	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00
Total for General Government Support	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00
Total for Expenditures	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00
Total for Expenditures and Other Uses	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
 Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00
Deduct Expenditures and Other Uses	\$39,288,768.00	\$39,352,339.00	\$33,546,897.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

Town of Pound Ridge
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**TE - Private Purpose Trust
 Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	-	\$211,285.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$211,285.00
Total for Assets	\$0.00	\$0.00	\$211,285.00
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$211,285.00

Town of Pound Ridge
 Annual Financial Report
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**TE - Private Purpose Trust
 Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes	-	-	\$211,285.00
Total for Restricted Net Position	\$0.00	\$0.00	\$211,285.00
Total for Net Position	\$0.00	\$0.00	\$211,285.00
Total for Liabilities, Deferred Inflows and Net Position	\$0.00	\$0.00	\$211,285.00

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**TE - Private Purpose Trust
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$4,643.00
Total for Use of Money and Property	\$0.00	\$0.00	\$4,643.00
Total for Revenues	\$0.00	\$0.00	\$4,643.00
Total for Revenues and Other Sources	\$0.00	\$0.00	\$4,643.00

Town of Pound Ridge
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**TE - Private Purpose Trust
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19454 - Other Private-Purpose Activities - Contractual	-	-	\$9,125.00
Total for Special Items	\$0.00	\$0.00	\$9,125.00
Total for General Government Support	\$0.00	\$0.00	\$9,125.00
Total for Expenditures	\$0.00	\$0.00	\$9,125.00
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$9,125.00

Town of Pound Ridge
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**TE - Private Purpose Trust
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$211,285.00	\$215,767.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	\$211,285.00	-
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$215,767.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$4,643.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$9,125.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$211,285.00

Town of Pound Ridge
Annual Financial Report
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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$4,106,929.00	\$4,106,929.00	\$4,106,929.00
105 - Construction Work In Progress	\$364,316.00	\$344,516.00	\$252,844.00
Total for Non-Depreciable Capital Assets	\$4,471,245.00	\$4,451,445.00	\$4,359,773.00
Depreciable Capital Assets			
102 - Buildings	\$2,556,435.00	\$2,556,435.00	\$2,556,435.00
103 - Improvements Other Than Buildings	\$2,676,870.00	\$2,676,870.00	\$2,676,870.00
104 - Machinery and Equipment	\$5,149,645.00	\$5,070,301.00	\$5,016,366.00
106 - Infrastructure	\$34,010,058.00	\$33,436,139.00	\$32,986,122.00
Total for Depreciable Capital Assets	\$44,393,008.00	\$43,739,745.00	\$43,235,793.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$1,737,423.00)	(\$1,708,424.00)	(\$1,671,575.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$1,670,350.00)	(\$1,634,043.00)	(\$1,597,736.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$4,481,827.00)	(\$4,289,022.00)	(\$4,102,903.00)
116 - Accumulated Depreciation Infrastructure	(\$23,840,283.00)	(\$23,386,522.00)	(\$22,863,405.00)
Total for Accumulated Depreciation	(\$31,729,883.00)	(\$31,018,011.00)	(\$30,235,619.00)
Total for Non-Current Assets	\$17,134,370.00	\$17,173,179.00	\$17,359,947.00

Town of Pound Ridge
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W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Due To			
637 - Due to Employees Retirement System	-	\$2,418.00	\$42,072.00
Total for Due To	\$0.00	\$2,418.00	\$42,072.00
Debt Obligations			
628 - Bonds Payable	\$1,880,000.00	-	-
Total for Debt Obligations	\$1,880,000.00	\$0.00	\$0.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$1,423,512.00	\$1,008,519.00	\$1,621,258.00
683 - Other Post Employment Benefits	\$10,287,747.00	\$10,636,569.00	\$11,029,412.00
687 - Compensated Absences	\$102,939.00	\$78,237.00	-
Total for Other Long-Term Obligations	\$11,814,198.00	\$11,723,325.00	\$12,650,670.00
Total for Long-Term Obligations	\$13,694,198.00	\$11,725,743.00	\$12,692,742.00

Town of Pound Ridge
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Town of Pound Ridge
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$1,880,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,880,000.00
Bond Anticipation Note	\$3,480,000.00	\$750,000.00	\$330,000.00	\$1,880,000.00	\$0.00	\$0.00	\$2,020,000.00
Total	\$3,480,000.00	\$2,630,000.00	\$330,000.00	\$1,880,000.00	\$0.00	\$0.00	\$3,900,000.00

Town of Pound Ridge
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**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Reconstruction of town roads	JPMorgan Chase	6/6/25	5/31/32	\$0.00	\$1,880,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,880,000.00
Bond Anticipation Note Reconstruction of roads, Vehicles, Property	Manufacturers and Traders Trust Company	6/15/18	6/5/26	\$3,480,000.00	\$750,000.00	\$330,000.00	\$1,880,000.00	\$0.00	\$0.00	\$2,020,000.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$268,571.43	\$83,848.00	\$352,419.43	\$1,611,428.57
2027	\$268,571.43	\$71,869.71	\$340,441.14	\$1,342,857.14
2028	\$268,571.43	\$59,891.43	\$328,462.86	\$1,074,285.71
2029	\$268,571.43	\$47,913.14	\$316,484.57	\$805,714.28
2030	\$268,571.43	\$35,934.86	\$304,506.29	\$537,142.85
2031	\$268,571.43	\$23,956.57	\$292,528.00	\$268,571.42
2032	\$268,571.42	\$11,978.29	\$280,549.71	\$0.00
Total	\$1,880,000.00	\$335,392.00	\$2,215,392.00	
\$1,880,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

Town of Pound Ridge
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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits in Transit	Outstanding Checks	Adjustments	Total
7650	Checking	A	\$857,786.14	\$0.00	(\$180,712.36)	\$0.00	\$677,073.78
7660	Checking	DA	\$138,527.78	\$0.00	(\$22,534.88)	\$0.00	\$115,992.90
290	Certificate of Deposit (CD)	A	\$1,605,031.31	\$0.00	\$0.00	\$0.00	\$1,605,031.31
8957	Certificate of Deposit (CD)	A	\$1,605,020.09	\$0.00	\$0.00	\$0.00	\$1,605,020.09
11	Certificate of Deposit (CD)	A	\$1,612,889.06	\$0.00	\$0.00	\$0.00	\$1,612,889.06
6459	Savings	A	\$110,210.07	\$0.00	\$0.00	\$0.00	\$110,210.07
22	Savings	A	\$516,872.95	\$0.00	\$0.00	\$0.00	\$516,872.95
6249	Certificate of Deposit (CD)	TC	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
23	Certificate of Deposit (CD)	TC	\$801,182.30	\$0.00	\$0.00	\$0.00	\$801,182.30
25	Savings	CM	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
4382	Checking	CM	\$25,707.45	\$0.00	\$0.00	\$0.00	\$25,707.45
9889	Savings	A, TC	\$1,379,376.49	\$0.00	\$0.00	\$0.00	\$1,379,376.49

Town of Pound Ridge
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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits in Transit	Outstanding Checks	Adjustments	Total
9897	Savings	TC	\$4,195,672.13	\$0.00	\$0.00	\$0.00	\$4,195,672.13
7681	Checking	H	\$56,190.69	\$0.00	\$0.00	\$0.00	\$56,190.69
9564	Savings	TC	\$802,157.71	\$0.00	\$0.00	\$0.00	\$802,157.71
7670	Checking	ST	\$52,238.45	\$0.00	(\$3,898.75)	\$0.00	\$48,339.70
7690	Checking	TC	\$198,481.90	\$0.00	(\$21,228.96)	\$0.00	\$177,252.94
7630	Checking	TC	\$138,676.56	\$0.00	(\$2,990.71)	\$0.00	\$135,685.85
4259	Checking	TC	\$1,195.70	\$0.00	\$0.00	\$0.00	\$1,195.70
2060	Checking	TC	\$13,896.81	\$0.00	\$0.00	\$0.00	\$13,896.81
99	Petty Cash	A	\$674.07	\$0.00	\$0.00	\$0.00	\$674.07
Total			\$15,311,787.66	\$0.00	(\$231,365.66)	\$0.00	\$15,080,422.00
Total Cash From Financials							\$15,080,422.00

Town of Pound Ridge
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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$15,311,787.66
FDIC Insurance	\$15,355,600.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$15,355,600.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
30	65	0	20

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$450,065.00	30	41		
Police Retirement	\$121,998.00	0	13		0
Fire Retirement					
Local Pension Fund					
Social Security	\$356,368.00	30	65		0
Worker's Compensation	\$103,179.00	30	65		
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$3,685.00	30	65		0
Hospital, Medical and Dental Insurance	\$1,424,224.00	28	0		20
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$2,459,519.00				